Message Text

LIMITED OFFICIAL USE

PAGE 01 STATE 073096 ORIGIN TRSE-00

INFO OCT-01 ARA-06 ISO-00 L-03 /010 R

TX-387

DRAFTED BY TRSY/OS/MFEINBERG/IMW APPROVED BY STATE/L/T A.W. ROVINE TRSY/OS/DFOSTER ARA/CAR/FTUMMINIA

-----022149Z 038444 /70

R 021822Z APR 77 FM SECSTATE WASHDC TO AMEMBASSY PORT OF SPAIN

LIMITED OFFICIAL USE STATE 073096

E.O. 11652:NA

TAGS:EFIN

SUBJECT: EXTENSION OF U.S.AT&T TAX TREATY TO PUERTO RICO

REF: PORT OF SPAIN 3152

- 1. EMBASSY INTERPRETATION OF TREATY CORRECT THAT PUERTO RICO NOT COVERED.
- 2. U.S. POSITION IS THAT IF PUERTO RICO WISHES TO BE COVERED BY TREATY, WE WILL ATTEMPT TO MAKE NECESSARY ARRANGEMENTS. IN PAST, PUERTO RICO HAS NOT BEEN INTERESTED LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 STATE 073096

IN ACCEPTING U.S. TAX TREATY OBLIGATIONS. HOWEVER, WE DON'T KNOW THEIR PRESENT VIEW. FEEL THAT INITIATIVE SHOULD COME FROM TREATY PARTNER OR P.R., NOT FROM USG.

3. EMBASSY MAY SOUND OUT GOTT OFFICIALS TO SEE IF THEY WISH TREATY EXTENDED. IF SO, WE WILL CONTACT PR OFFICIALS. GOTT SHOULD UNDERSTAND THAT INQUIRY IMPLIES NO COMMITMENT ON PART OF USG OR PR.

4. IF DECISION MADE TO EXTEND TREATY, NEGOTIATIONS PROBABLY REQUIRED TO SEE WHICH PROVISIONS ARE RELEVANT AND IF ANY MODIFICATIONS ARE NECESSARY TO REFLECT DIFFERENCES BETWEEN U.S. AND PR TAX SYSTEMS, AND TO EXPLAIN TREATY TO PR OFFICIALS. CHRISTOPHER

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: X

Capture Date: 01-Jan-1994 12:00:00 am Channel Indicators: n/a **Current Classification: UNCLASSIFIED**

Concepts: TAX AGREEMENTS

Control Number: n/a

Copy: SINGLE Sent Date: 02-Apr-1977 12:00:00 am Decaption Date: 01-Jan-1960 12:00:00 am

Decaption Note:

Disposition Action: RELEASED Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW

Disposition Date: 22 May 2009 Disposition Event:

Disposition Event:
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE073096
Document Source: Concument Unique ID: 00

Document Unique ID: 00 Drafter: OS/MFEINBERG/IMW

Enclosure: n/a Executive Order: N/A Errors: N/A

Expiration: Film Number: D770115-0650 Format: TEL

From: STATE

Handling Restrictions: n/a

Image Path:

ISecure: 1

Legacy Key: link1977/newtext/t19770494/aaaadekl.tel

Line Count: 70 Litigation Code IDs: Litigation Codes:

Litigation Codes. Litigation History: Locator: TEXT ON-LINE, ON MICROFILM Message ID: fb7b8bab-c288-dd11-92da-001cc4696bcc Office: ORIGIN TRSE

Original Classification: LIMITED OFFICIAL USE Original Handling Restrictions: n/a Original Previous Classification: n/a Original Previous Handling Restrictions: n/a

Page Count: 2
Previous Channel Indicators: n/a

Previous Classification: LIMITED OFFICIAL USE Previous Handling Restrictions: n/a Reference: 77 PORT OF SPAIN 3152

Retention: 0

Review Action: RELEASED, APPROVED Review Content Flags: Review Date: 31-Mar-2005 12:00:00 am

Review Event: Review Exemptions: n/a **Review Media Identifier:** Review Release Date: n/a Review Release Event: n/a **Review Transfer Date:** Review Withdrawn Fields: n/a

SAS ID: 2917504 Secure: OPEN Status: NATIVE

Subject: EXTENSION OF U.S.AT&T TAX TREATY TO PUERTO RICO TAGS: EFIN, US, TD, RQ To: PORT OF SPAIN

Type: TE

vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/fb7b8bab-c288-dd11-92da-001cc4696bcc

Review Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009

Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009